

EXHIBIT B

The debtor maintains two pre-petition depository accounts with Town & Country Credit Union, as authorized by the court's order granting the "Motion to Retain Existing Depository Accounts" (DE 002). These accounts are insured by the National Credit Union Administration (NCUA) and comply with the requirements of 11 U.S.C. § 345(b). Maintaining these accounts ensures adequate security for estate funds while avoiding unnecessary disruption to the debtor's financial operations. Both accounts are below the federal insurance threshold of \$ 250,000.00, and the debtor will establish new accounts if balances exceed this limit to ensure continued compliance with federal regulations.